

# PENNSYLVANIA DEPARTMENT OF REVENUE BROKER REGISTRATION GUIDELINES

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## **Introduction**

In compliance with Article XVII-A.1 of the Tax Reform Code of 1971, as amended under Act 25 of 2021, the Department of Revenue “Department” has implemented requirements for broker registrations to strengthen the administration of tax credit programs to prevent fraud and abuse of tax credits and tax benefits.

Any individual involved in the sale or assignment of restricted tax credits intended for utilization against taxes remitted to the Commonwealth of Pennsylvania are required to register for a tax credit broker registration with the Pennsylvania Department of Revenue.

The registration process has two primary components: Employer Validation and Broker Registration.

Individuals seeking a broker registration must obtain permission from their employer to engage in the activity of representing a buyer, seller, assignee or assignor in the sale or assignment of restricted tax credits. The permission may be obtained by requesting the employer to complete the Employer Validation electronic form listing the individuals authorized to represent the employer.

Individuals validated by an employer must complete the Broker Registration application online. The broker registration is effective for two years from the date of issuance. The registration requires completion of the online application form and submission of required documents.

## **Electronic Filing Requirement**

In our continuing effort to promote “Government that Works,” the Employer Validation and Broker Registration must be filed electronically online through Keystone Login.

This system allows users instant access to the Employer Validation and Broker Registration system. Users can also periodically check the status of the registration for notifications, and complete action items required to complete the Department of Revenue’s review.

The Department will not accept Employer Validations or Broker Registrations in any other format.

## **Eligibility Process**

Individuals seeking a broker registration from the Department must obtain permission from their employer to engage in the activity of representing a buyer, seller, assignee or assignor in the sale or assignment of restricted tax credits.

The employer is required to inform the Department of the identification of the employees authorized to represent the entity in the sale or assignment of restricted tax credits and complete the Employer Validation electronic application.

Individuals on the employer validation must complete the Broker Registration application online. The broker registration is effective for two years from the date of issuance. The registration requires completion of the online application and submission of required documents.

Although there is no administrative cost to register at this time, individual brokers must obtain a \$50,000 Surety Bond, payable to the Department of Revenue.

### **Employer Validation**

1. Must be an entity, registered as a business with the Department of State and subject to Pennsylvania filing requirements for income earned in the Commonwealth attributable to income producing activity, such as the sale or assignment of restricted tax credits.
2. Must have at least 1 employee engaged in the activity of representing a buyer, seller, assignee or assignor in the sale or assignment of restricted tax credits.
3. Must be able to list all employees authorized to conduct restricted tax credit sales or assignments on behalf of the employer.
4. Must be able to provide the Full Social Security Number of each employee listed.

### **Broker Registration**

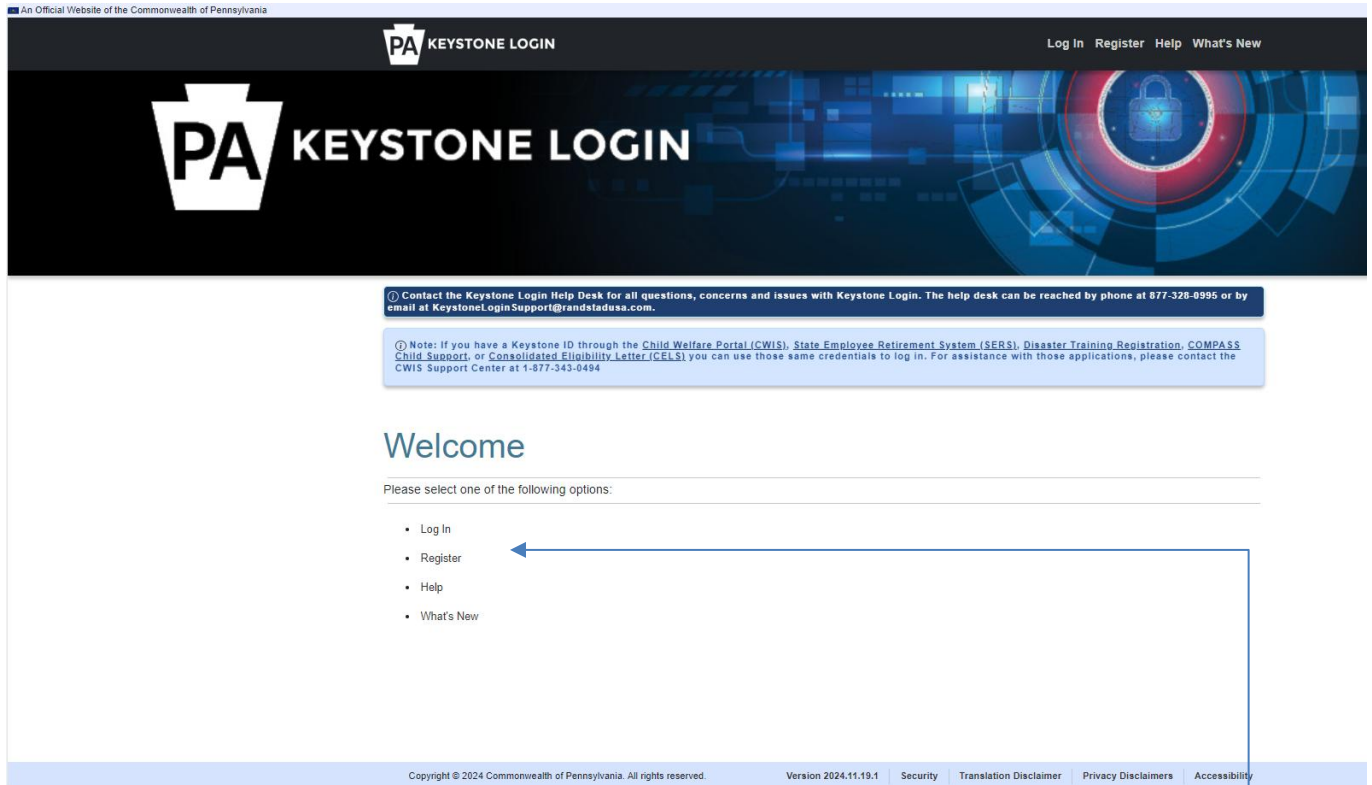
1. Must be an individual.
2. Must be preauthorized to file a broker registration application, on behalf of an employer, which has received approval under the employer validation.
3. Must be in state tax compliance with the laws and regulations of the commonwealth as determined by the Department of Revenue.
4. Must be able to submit a photograph or color copy of a Drivers License, State Issued ID or Passport.
5. Must be able to submit a copy of the transcript or degree for the highest level of education reported within this application for registration.
6. Must be able to submit a copy of the Criminal Background Check, conducted by the Pennsylvania State Police.
7. Must be able to submit a copy of each professional credential reported within this application for registration.
8. Must be able to submit a copy of the executed \$50,000 surety bond and related bond documentation to the satisfactory of the Department of Revenue.

### **Help and Assistance**

Contact [RA-RVBROKERREGS@pa.gov](mailto:RA-RVBROKERREGS@pa.gov) or call 717-772-3896 with any questions concerning this application.

## Keystone Login

Keystone Login is an account management system for Commonwealth of Pennsylvania online services.



To submit an electronic Employer Validation or Broker Registration, users are required to create a Keystone Login.

- New Users must Register for the Keystone Login, by selecting the Register option.

### Step 1: Personal Information

- Enter first name, last name, and date of birth

#### Personal Information:

First Name \*

Last Name \*

Date Of Birth \*

mm/dd/yyyy



### Step 2: Contact Information

- Click the box to enable Enhanced Security for the account. This is an optional Feature that helps make password resets and account updates easier by providing a one-time passcode.

#### Contact Information:

Enhanced Security

Email

Mobile Phone Number

Note: Providing contact information helps to make password resets and account updates easier. If contact information is not provided, the only available methods for resetting a password are answering security questions or contacting the Keystone Login Help Desk.

By providing your mobile number, you consent to receiving text messages from the Commonwealth of Pennsylvania (Keystone Login) for identity verification purposes. Messages are only sent as part of this process. Standard messaging and/or data rates may apply. To opt-out of text messages, users must edit their account and delete their mobile number or contact the Keystone Login Help Desk for assistance.

### Step 3: Login Information

- Enter a username for the Keystone Login account and Password following all screen prompts.

#### Login Information:

Username \*

Password \*

Confirm Password \*

The username should be between 6 and 64 characters and should not contain any spaces.  
The password must pass these rules:

- Must be between 12 to 128 characters in length.
- Do not include any of your username, your first name, or your last name.

The password must pass 3 out of 4 of these rules:

- One uppercase letter.
- One lowercase letter.
- One numeric number.
- One non-character (such as !, %, ^, etc).

Password Strength: Invalid

### Step 4: Security Questions

- Three Security Questions and Answers must be provided.

#### Security Questions:

Security Question One \*

Security Answer One \*

Security Question Two \*

Security Answer Two \*

Security Question Three \*

Security Answer Three \*

Note: Question and answer data is case insensitive. Be aware we will be automatically stripping leading and trailing spaces.

Consider this when creating your answers to your security questions.  
Your answer should not be a word that is part of the security question.

Step 5: Register Account

- Click the Register Button.

Step 6: Email Confirmation

- Enter the one-time passcode sent to the email address associated with the account
- Click Submit

Verify One Time Passcode

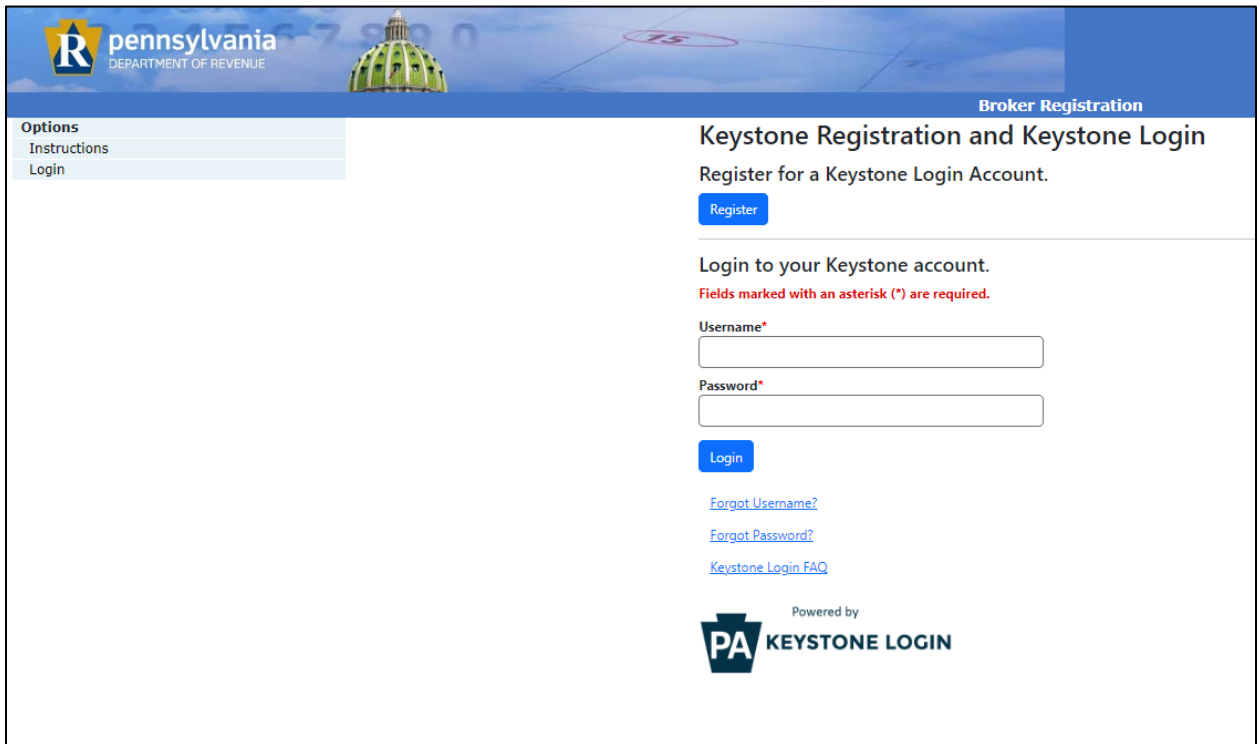
Please enter the one time passcode sent to your email address or phone number on file:

One Time Passcode

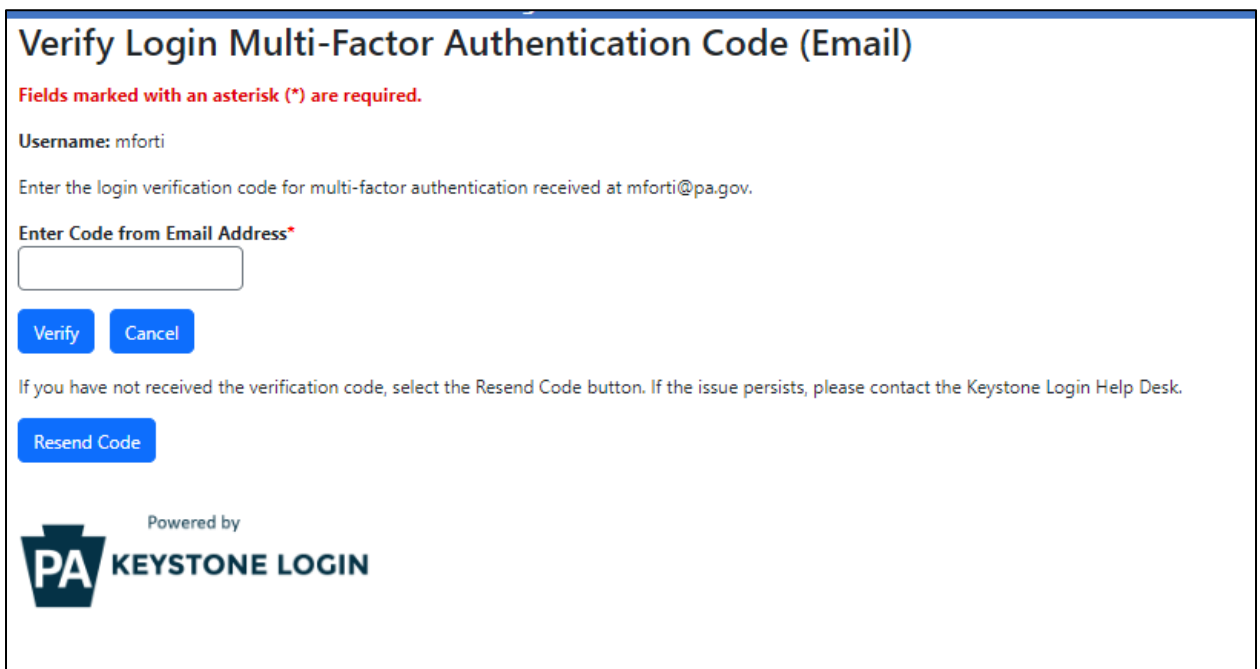
#####

A message will be displayed notifying of a successful account creation

- Users with a Keystone Login may select the Login button to submit an electronic Employer Validation or Broker Registration.

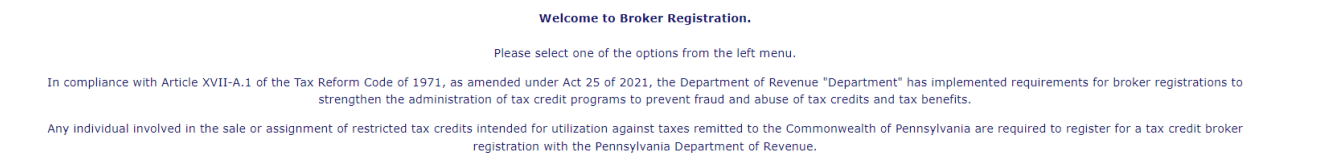


- After selecting the Login button, users must provide the code for Multi-factor Authentication to Verify the User and obtain access to the Registration.

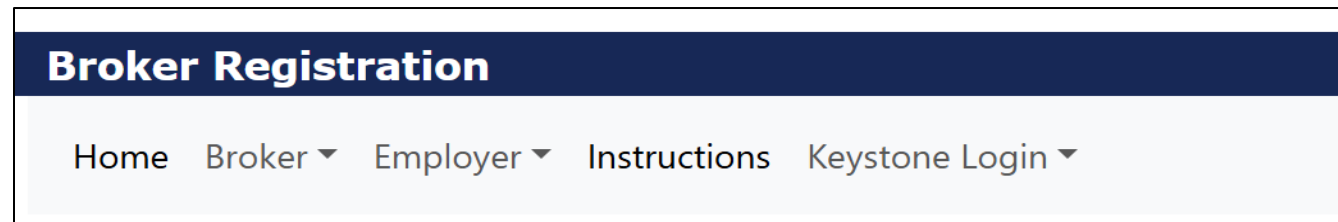
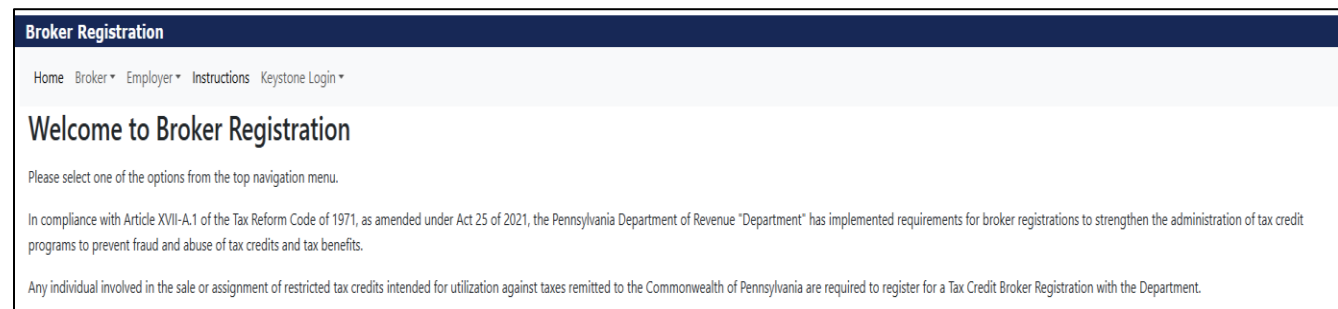


### Registration – Home Page

Upon entering the user credentials, the user is presented a welcome message referencing the user to select one of the options in a menu on the left side of the page.



The user will select options under the Broker Registration or Employer Validation menu.



### Broker Menu

- **Registration** – Select this option for new registrations
- **Incomplete Registration** – Select this option to continue completing a registration, in which the user started the process, but elected to save and close the application, without submission for review.
- **Completed Registration Search List** Select this option to review the registration submitted to the Department and check the status of the registration.

### Employer Menu

- **Employee Validation** – Select this option for new employer validations
- **Incomplete Validation** – Select this option to continue completing an employer validation, in which the user started the process, but elected to save and close the application, without submission for review.
- **Completed Registration Search List** – Select this option to review the employer validation submitted to the Department and check the status of the validation.

## **Employer Validation**

### **Terms and Conditions**

All users will be required to agree with the Terms and Conditions of the Online submission form to move forward with the employer validation.

#### Broker Registration

Home Broker ▾ Employer ▾ Instructions Keystone Login ▾

### Employer Validation Terms and Conditions

Step 1 of 6

**Fields marked with a star (\*) are required.**

All Terms and Conditions must be agreed upon before continuing.

The application is submitted in accordance With 18 Pa.C.S. §§ 4903 (relating to false swearing) and 4904 (relating to unsworn falsification to authorities).\*

*Users must read all statements and check all boxes before continuing to the following page.*

### **Employer Validation Identification**

The next screen requires the Employer to identify the Federal Employer Identification Number (FEIN) or Social Security Number (SSN) , as it pertains to tax records.

### Employer Validation Identification

Step 2 of 6

**Fields marked with a star (\*) are required.**

Employer Name\*

Employer ID Number\*

Employer ID Type\*  SSN  FEIN

### Employer Identification and Contact Information

This screen requires the Employer to identify the business, address and contact information.

#### Employer Demographic Information

Step 3 of 6

**Fields marked with a star (\*) are required.**

Employer Name:

Employer ID Number:

Employer ID Type:

---

Address Line 1\*:  Address Line 2:

City\*:  State\*:

ZIP Code\*:  Phone Number XXX-XXX-XXXX\*:

Email Address\*:  Website:

**All required fields must be completed to save and exit the screen.**

[Back](#) [Save and Exit](#) [Next](#)

### Employee Identification

This screen requires the employer to identify each employee authorized to apply for a Broker Registration on behalf of the employer.

[Home](#) [Broker](#) [Employer](#) [Instructions](#) [Keystone Login](#)

## Add or Edit Employees

Step 5 of 6

First Name	Middle Initial	Last Name	SSN	Edit
MATTHEW	T	FORD	***-**-6666	<a href="#">Edit</a>
BOBBY	W	LANDEN	***-**-5555	<a href="#">Edit</a>
LINDA	A	ZINSNER	***-**-4444	<a href="#">Edit</a>

[Back](#) [Add Employee](#) [Next](#)

### Summary Page for Submission

All information submitted within the application will be displayed in the summary. Users are required to review the information prior to final submission. Users can edit the information or submit the application to the Department.

#### Validation Summary Review

Step 6 of 6

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<b>Employer Name</b>	REVENUE CREDIT SALES LLC		
<b>Employer ID</b>	98-7654321		
<b>Employer ID Type</b>	FEIN		
<b>Address Line 1</b>	327 WALNUT STREET	<b>Address Line 2</b>	
<b>City</b>	HARRISBURG	<b>State</b>	PENNSYLVANIA
<b>ZIP Code</b>	17128-2005	<b>Phone Number</b>	717-772-3896
<b>Email Address</b>	rv-brokerregistration@pa.gov	<b>Website</b>	www.pa.gov/agencies/revenue

---

**Employee Information**

Row	First Name	Middle Initial	Last Name	SSN
1	MATTHEW	T	FORD	***-**-6666
2	BOBBY	W	LANDEN	***-**-5555
3	LINDA	A	ZINSNER	***-**-4444

---

Edit
Submit

### Confirmation

After submitting the electronic portion of the application, users will receive a confirmation number. This number must be included on any correspondence with the Department pertaining to the Employer Validation.

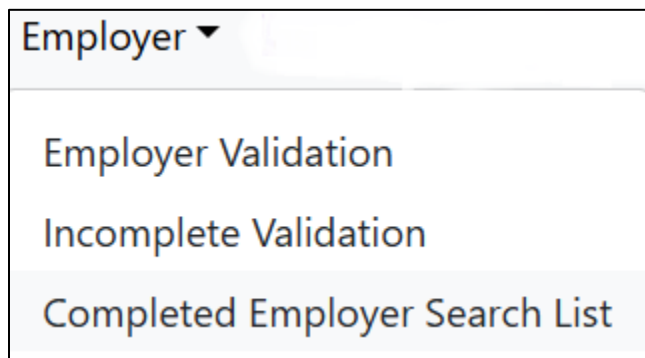
Validation Confirmation	
Employer Validation Received	
Employer Name	REVENUE CREDIT SALES LLC
FEIN / SSN	98-7654321
Confirmation Number	412600000002103
Status	RECEIVED
Date Filed	03/24/2026

### DOR Employer Validation Review Period

The Department will review the employer validation application within 5 days of submission.

To monitor the status of an application, the user must go to the Broker Registration Login page and use the same USER ID and PASSWORD, as for the submission of the employer validation application.

Upon entering the user credentials, the user must select Completed Employer Search List under the Employer menu.



An approval or rejection status will be determined within 10 days of submission.

**Note: Employees cannot submit a broker registration application until the Employer Validation has been approved by the Department.**

## Broker Registration

### Terms and Conditions

All users will be required to agree with the Terms and Conditions of the Online submission form to move forward with the broker registration.

#### Broker Registration

Home Broker ▾ Employer ▾ Instructions Keystone Login ▾

### Registration Terms and Conditions

Step 1 of 6

Fields marked with a star (\*) are required.

All Terms and Conditions must be agreed upon before continuing.

- The Department will conduct a tax clearance on the broker for state and local tax filing obligations. Brokers must be in full compliance with all state and local tax laws for satisfaction of the clearance requirement.\*
- A photograph or color copy of a Driver's License, State Issued ID or Passport is required to be sent as an attachment as part of the application via email per application instructions.\*
- A copy of the transcript or degree for the highest level of education reported within this application for registration is required to be sent as an attachment as part of the application via email per application instructions.\*
- A copy of the Criminal Background Check, conducted by the Pennsylvania State Police is required to be sent as an attachment as part of the application via email per application instructions.\*
- A copy of each professional credential is required to be reported within this application for registration and is required to be sent as an attachment as part of the application via email per application instructions.\*
- That the application is submitted in accordance with 18 Pa.C.S. §§ 4903 (relating to false swearing) and 4904 (relating to unsworn falsification to authorities).\*
- A copy of the executed bond and related documentation e.g., power of attorney is required to be sent as an attachment as part of the application via email per application instructions.\*

Agree

*Users must read all statements and check all boxes before continuing to the following page.*

### Broker Identification

The next screen requires the Individual filing as the Broker, to identify their Social Security Number (SSN) , as it pertains to tax records and the Employer who submitted the Employer Validation on their behalf.

#### Broker Registration

Home Broker ▾ Employer ▾ Instructions Keystone Login ▾

### Registration Entity Selection

Step 2 of 6

Fields marked with a star (\*) are required.

SSN\*

Employer\*

Next

## Personally Identifiable Information and Bond Information

This screen requires the Individual filing as a broker to: Identify personally identifiable information; Answer questions pertaining to education, age and experience; And provide information on the Bond required to obtain the registration.

### Broker Registration

[Home](#) [Broker](#) [Employer](#) [Instructions](#) [Keystone Login](#)

## Registration Demographic Information

Step 3 of 6

Fields marked with a star (\*) are required.

SSN	***-**-6666	Employer	REVENUE CREDIT SALES INC
First Name*	MATTHEW	Middle Initial	T
Last Name*	FORD	Education*	Master's Degree
Date of Birth MM/DD/YYYY*	11/15/1979		
Years in the Brokerage Industry*	17		

Have you been convicted of a felony offense or an offense that involved fraud or misrepresentation in this Commonwealth or any other jurisdiction?\*

Yes  No

## Contact Information

Address Line 1*	151 W MARSHALL ST STE 200	Address Line 2	
City*	NORRISTOWN	State*	PENNSYLVANIA
ZIP Code*	19401-4761	Phone Number XXX-XXX-XXXX*	717-346-7679
Email Address*	mtford@yahoo.com		

Bond Issuer*	SAMPLE INSURANCE CO	Bond Issue Date MM/DD/YYYY*	11/10/2021
Bond Amount*	\$50,000.00	Bond Expiration Date MM/DD/YYYY*	11/10/2027
Bond Holder Name*	MATTHEW T FORD		

Is the Bond Payable and Bound to the Commonwealth of Pennsylvania, Department of Revenue?\*

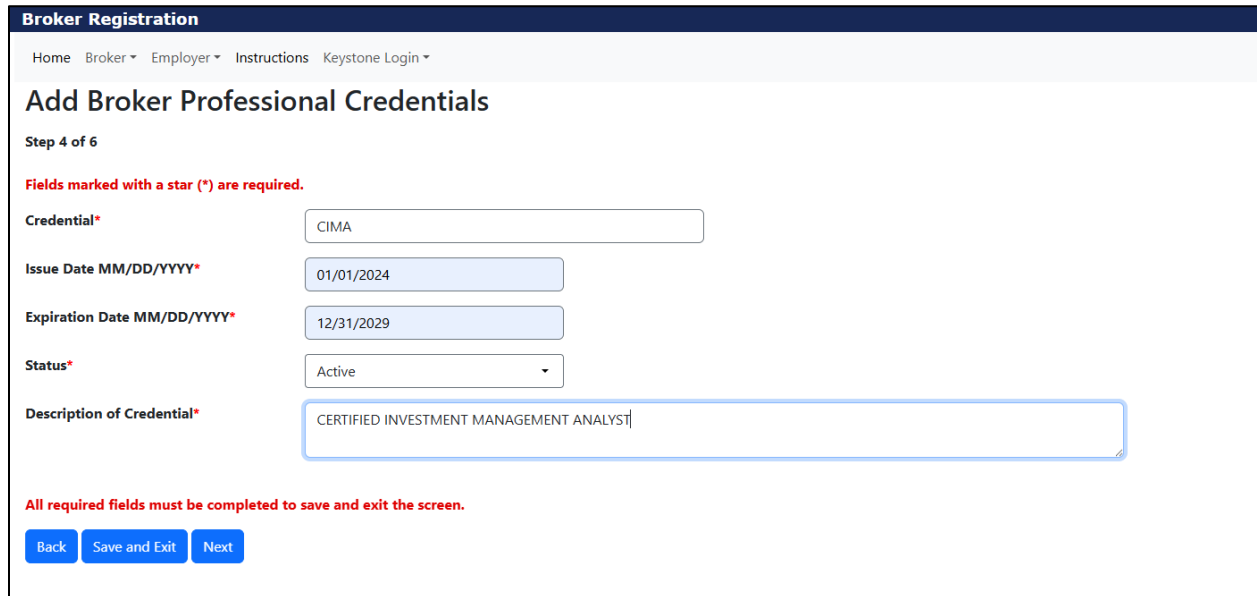
Yes  No

All required fields must be completed to save and exit the screen.

[Back](#) [Save and Exit](#) [Next](#)

### Professional Credentials

This screen requires the individual applying as a broker to identify each professional credential or accreditation the individual possesses.



**Broker Registration**

Home Broker ▾ Employer ▾ Instructions Keystone Login ▾

### Add Broker Professional Credentials

Step 4 of 6

Fields marked with a star (\*) are required.

**Credential\***

**Issue Date MM/DD/YYYY\***

**Expiration Date MM/DD/YYYY\***

**Status\***

**Description of Credential\***

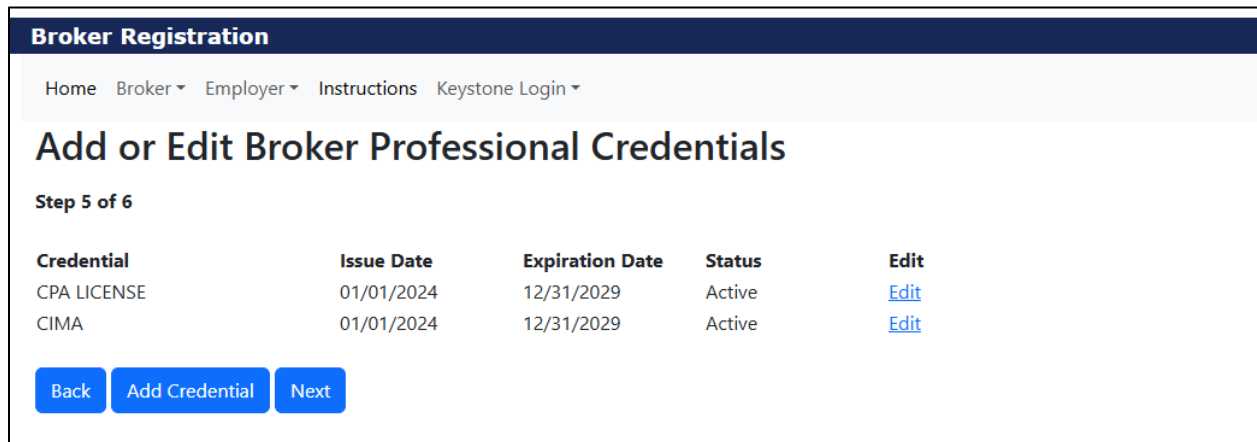
All required fields must be completed to save and exit the screen.

[Back](#) [Save and Exit](#) [Next](#)

Note: If the individual applying as a broker, has no professional credentials, please use these fields to continue with the application:

- **Credential:** N/A
- **Issue Date:** Date Filed
- **Expiration Date:** 12/31 of the Year Filed

Users can edit or delete Broker Credentials



**Broker Registration**

Home Broker ▾ Employer ▾ Instructions Keystone Login ▾

### Add or Edit Broker Professional Credentials

Step 5 of 6

Credential	Issue Date	Expiration Date	Status	Edit
CPA LICENSE	01/01/2024	12/31/2029	Active	<a href="#">Edit</a>
CIMA	01/01/2024	12/31/2029	Active	<a href="#">Edit</a>

[Back](#) [Add Credential](#) [Next](#)

### Summary Page for Submission

All information submitted within the application will be displayed in the summary. Users are required to review the information prior to final submission. Users can edit the information or submit the application to the Department.

#### Registration Summary Review

Step 6 of 6

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SSN	***-**-6666	Employer	REVENUE CREDIT SALES INC
First Name	MATHEW	Middle Initial	T
Last Name	FORD	Education	Master's Degree
Date of Birth	11/15/1979		
Years in the Brokerage Industry	17		
Have you been convicted of a felony offense or an offense that involved fraud or misrepresentation in this Commonwealth or any other jurisdiction?			No

---

Address Line 1	151 W MARSHALL ST STE 200	Address Line 2	
City	NORRISTOWN	State	PENNSYLVANIA
ZIP Code	19401-4761	Phone Number	717-346-7679
Email Address	mtford@yahoo.com		

---

Bond Issuer	SAMPLE INSURANCE CO	Bond Issue Date	11/10/2021
Bond Amount	\$50,000.00	Bond Expiration Date	11/10/2027
Bond Holder Name	MATHEW T FORD		
Is the Bond Payable and Bound to the Commonwealth of Pennsylvania, Department of Revenue?			Yes

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#### Credential Information

Row	Credential	Issue Date	Expiration Date	Description of Credential	Status	Reason if Expired, Suspended or Under Disciplinary Review
1	CPA LICENSE	01/01/2020	12/31/2027	License to practice as a Certified Public Accountant	Active	
2	PA ATTORNEY REGISTRATION	11/01/2021	12/31/2027	Law degree active in the state of Pennsylvania under Attorney ID 9999	Active	
3	CIMA	01/15/2021	12/31/2029	Certified Investment Management Analyst	Active	

Edit
Submit

## Confirmation

After submitting the electronic portion of the application users will receive a confirmation number. This number must be included with the submission of all required documentation needed to complete the registration.

**Broker Registration**

Home Broker ▾ Employer ▾ Instructions Keystone Login ▾

### Registration Confirmation

**Registration Received**

Broker Name	MATTHEW T FORD
Social Security Number	***-**-6666
Confirmation Number	412600000002104
Status	RECEIVED
Date Filed	03/24/2026

**Important: This application for registration is considered pending until the Department receives the following documents.**

1. A photograph or color copy of a Drivers License, State Issued ID or Passport.
2. A copy of the transcript or degree for the highest level of education reported within this application for registration.
3. A copy of the Criminal Background Check, conducted by the Pennsylvania State Police.
4. A copy of each professional credential is required within this application for registration.
5. A copy of the executed bond and related documentation e.g., power of attorney.

All required documentation must be emailed to: [RA-RVBROKERREGS@pa.gov](mailto:RA-RVBROKERREGS@pa.gov)

## Post Electronic Application Submission Information Requirement

All information listed in red on the confirmation page, must be emailed to the Office of Economic Development's resource account: [RA-RVBROKERREGS@pa.gov](mailto:RA-RVBROKERREGS@pa.gov)

1. Photograph or color copy of a Drivers License, State Issued ID or Passport.
2. Copy of the transcript or degree for the highest level of education reported within this application for registration.
3. Copy of the Criminal Background Check, conducted by the Pennsylvania State Police.
4. Copy of each professional credential, reported within this application for registration.
5. Copy of the executed \$50,000 surety bond and related bond documentation.

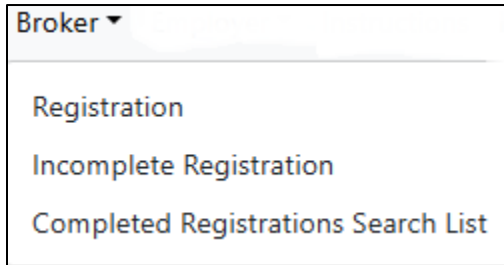
**You must provide the confirmation number in the Subject Line of the Email.**

### DOR Broker Registration Review Period

The Department will review the Broker Registration application within 5 days of submission.

To monitor the status of an application for registration, the user must go to the Broker Registration Login page and use the same USER ID and PASSWORD, as for the submission of the employer validation application.

Upon entering the user credentials, the user must select Completed Registration Search List under the Broker menu.



An approval or rejection status will be determined within 60 days of submission.

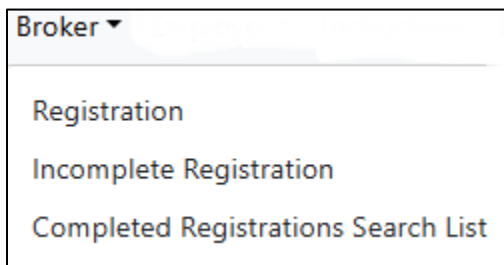
**Note: Unregistered Brokers are prohibited from representing a buyer or seller on an application for the sale or assignment of a restricted tax credit.**

### Application Status and Notifications

It is the Broker and Employer’s responsibility to monitor the status of their application on a regular basis, and to follow up with Revenue on any action items.

To monitor the status of an application, the user must go to the Broker Registration Login page and use the same USER ID and PASSWORD, as for the submission of the registration or validation application.

Upon entering the user credentials, the user must select Completed Registration Search List under the Broker menu or Completed Employer Search List under the Employer menu.



The Department of Revenue will notify users if there is a problem with the Employer Validation or Broker Registration. Users are also advised to periodically check the status of the application online. Please note the following application statuses:

- Received: The application has been received and is currently under review.
- Rejected: The application was reviewed and rejected.
- Approved: The application was reviewed and approved.

**Incomplete and Amended Applications**

Incomplete applications will not be processed by the Department of Revenue.

Users that elected to use the “save and continue later” option within the employer validation or broker registration are responsible to complete the application.

Broker Registrations are deemed incomplete until the documentation required by email is filed with the Department. Failure to submit the required documentation will result in an automatic rejection status if the information is not received within 5 days of submission.

To access Incomplete Applications, the user must go to the Broker Registration Login page and use the same USER ID and PASSWORD, as for the submission of the application.

Upon entering the user credentials the user must select View Employer Validation under the Employer menu.

Received Status: Under this status, the user has the ability to redo all or part of the Employer Validation or Broker Registration.

Users may only Amend Applications when the application is in the Received Status. Applications that have been approved or rejected may not be amended.

Completed Registrations Search List					
Year	2026	Search			
Confirmation Number	Broker SSN	Broker Name	Submit / Approve Date	Status	View / Edit
412600000002104	***-**-6666	MATTHEW T FORD	03/24/2026	RECEIVED	<a href="#">View</a> <a href="#">Edit</a>
412600000002082	***-**-2222	NINA MONDAY	02/23/2026	APPROVED	<a href="#">View</a>
412600000002081	***-**-1321	JOE SMITH	02/23/2026	REJECTED	<a href="#">View</a>

### **Registration Record**

An approved Broker Registration is effective for two years from the date of issuance. The Department will email each approved broker a formal registration record.

The registration record will be required to be filed with each sale or assignment application, filed with Commonwealth agencies.

**Registration No.:** 3319106  
**Effective Date:** 11/12/2021  
**Expiration Date:** 11/12/23

In compliance with Article XVII-A.1 of the Tax Reform Code of 1971, as amended (the “Act”), the Pennsylvania Department of Revenue has reviewed and approved the application for Broker Registration.

This is to certify that MATTHEW FORD of REVENUE CREDIT SALES LLC is registered to engage in the activity of representing a buyer, seller, assignee or assignor in the sale or assignment of restricted tax credits in the Commonwealth of Pennsylvania.

This Registration has been issued by the Department of Revenue by its duly authorized officer, on this 12 day of November 2021.

### **Penalties and Violations**

Article XVII-A.1 of the Tax Reform Code of 1971, as amended, permits the Department to issue assessments against taxpayers and brokers if the Department determines that a tax credit or tax benefit was improperly issued, or the benefits of the tax credit or tax benefit were improperly conferred.

A person who violates the requirements of Article XVII-A.1 shall pay a civil fine of up to \$25,000 for the first offense and up to \$50,000 for each additional offense to the Department.

### **Renewal**

Renewals for broker registrations will be accepted 3 months prior to expiration. All documents required for initial registration are required at the time of renewal.